REMARKS

Reconsideration of the above-identified application in view of the present amendment is respectfully requested.

The allowance of claim 34 is acknowledged. The indication that claims 11, 15, 26 and 27 would also be allowable if rewritten in independent form including all the limitations of the base claim is also acknowledged with appreciation. Claims 11, 15, 26 and 27 have been rewritten in independent form. Claims 28 and 29 depend from allowable claim 27 and merely constitute further limitations to an allowable claim. Thus, claims 28 and 29 should also be allowable.

Claims 22-23 have been rejected under 35 USC 103(a) as being unpatentable over Verbovszky et al. in view of Perron (4,776,049).

Claim 30 has been rewritten in independent form. Claims 31-33 have been amended to change dependency from claim 25 to claim 30. Claims 30-33 have been rejected under 35 USC 103(a) as being unpatentable ower Verbovszky et al. in view of Tandrup (5,826,287).

STATEMENT CONCERNING COMMON OWNERSHIP

The instant patent application and the patent to Vervovszky et al. (U.S. 6,467,840) were both owned by, or subject to an assignment to the same person, Esther A. L. Verbovszky, at the time the invention was made. The instant patent application was filled on September 29, 2003. Thus, 35

application. The patent to Verbovszky et al. (U.S. 6,467,840) is 35 USC \$102(e) prior art. Thus, by making the statement concerning common ownership, Verbovszky et al. (U.S. 6,467,840) is disqualified as a reference. See "Guidelines Setting Forth a Modified Policy Concerning the Evidence of Common Ownership, or an Obligation of Assignment to the Same Person as Required by 35 USC \$103(c)" Official Gazette, December 26, 2000, and MPEP \$\$706.02(l)(1) and (2).

Since claims 22-23 have not been rejected under any other statutory provision or other prior art, claims 22-23 should therefore be allowable. In addition, regarding the provisional double patenting rejection of claims 22-23, a cushion having a stuffed animal is not claimed in parent application Serial No. 10/340,496, thus, claims 22-23 should not be rejected under this doctrine.

Since claims 30-33 have not been rejected under any other statutory provision or other prior art, claims 30-33 should therefore be allowable.

In view of the foregoing, it is respectfully submitted that the above-identified application is in condition for allowance, and allowance of the above-identified application is respectfully requested.

Please charge any deficiency or credit any overpayment in the fees for this amendment to our Deposit Account No. 20-0090.

Respectfully submitted,

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